

ABSTRACT OF THE DISCLOSURE

The surface of an insulating film made of silicon-containing insulating material is covered with a mask pattern. The insulating film is dry-etched by using the mask pattern as a mask and etching gas which contains

5 C₄F₈ gas and C_xF_y gas (wherein x and y are an integer and satisfy $x \geq 5$ and $y \leq (2x - 1)$). In the dry-etching process, a sufficient etching selection ratio can be obtained between a layer to be etched and an underlying etching stopper film.

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